I certify this to be a true and correct copy of the indicated document as referred or transmitted to committee.

Chief Clerk of the House

FILED FEB 2 5 2003

H.J.R. No. 55

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature

to exempt from ad valorem taxation property owned by a religious

organization for purposes of expanding or constructing a religious

4 facility.

2

3

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 2(a), Article VIII, Texas Constitution,

is amended to read as follows:

By: Welleall De

All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the legislature by general law may provide eligibility limitations for

the exemption and may impose sanctions related to the exemption in 1 2 furtherance of the taxation policy of this subsection; places of 3 burial not held for private or corporate profit; solar wind-powered energy devices; all buildings used exclusively and 5 owned by persons or associations of persons for school purposes and 6 the necessary furniture of all schools and property used 7 exclusively and reasonably necessary in conducting any association 8 engaged in promoting the religious, educational and physical 9 development of boys, girls, young men or young women operating 10 under a State or National organization of like character; also the 11 endowment funds of such institutions of learning and religion not 12 used with a view to profit; and when the same are invested in bonds 13 or mortgages, or in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales 14 15 made to satisfy or protect such bonds or mortgages, that such 16 exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such 17 18 institutions and no longer, and institutions engaged primarily in 19 public charitable functions, which may conduct auxiliary 20 activities to support those charitable functions; and all laws exempting property from taxation other than the property mentioned 21 in this Section shall be null and void.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 4, 2003. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a

4

22

23

24

25

26

- 1 religious organization for purposes of expanding or constructing a
- 2 religious facility."

# HOUSE HOUSE HOUSE OF REPRESENTATIVES COMMITTEE REPORT

### 1<sup>st</sup> Printing

By: Zedler, et al.

H.J.R. No. 55

#### A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature

to exempt from ad valorem taxation property owned by a religious

organization for purposes of expanding or constructing a religious

4 facility.

2

3

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 2(a), Article VIII, Texas Constitution,

is amended to read as follows:

(a) All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the legislature by general law may provide eligibility limitations for

1 the exemption and may impose sanctions related to the exemption in 2 furtherance of the taxation policy of this subsection; places of burial not held for private or corporate profit; solar 3 wind-powered energy devices; all buildings used exclusively and 4 5 owned by persons or associations of persons for school purposes and 6 necessary furniture of all schools and property used 7 exclusively and reasonably necessary in conducting any association 8 engaged in promoting the religious, educational and physical 9 development of boys, girls, young men or young women operating 10 under a State or National organization of like character; also the endowment funds of such institutions of learning and religion not 11 used with a view to profit; and when the same are invested in bonds 12 13 or mortgages, or in land or other property which has been and shall 14 hereafter be bought in by such institutions under foreclosure sales 15 made to satisfy or protect such bonds or mortgages, that such 16 exemption of such land and property shall continue only for two 17 years after the purchase of the same at such sale by such institutions and no longer, and institutions engaged primarily in 18 19 public charitable functions, which may conduct auxiliary activities to support those charitable functions; and all laws 20 exempting property from taxation other than the property mentioned 21 in this Section shall be null and void. 22

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 4, 2003. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a

23

24

25

26

H.J.R. No. 55

- 1 religious organization for purposes of expanding or constructing a
- 2 religious facility."

### **COMMITTEE REPORT**

## The Honorable Tom Craddick Speaker of the House of Representatives

4/01/03 (date)

Sir:				
We, your COMMITTEE ON				
to whom was referred		have had the	same under conside	ration and beg to report
do pass, without amend by do pass, with amendment by do pass and be not print	ent(s).	Substitute is recomm	ended in lieu of the or	iginal measure.
( yes ( ) no A fiscal	note was requested.			
( ) yes (V) no A crimir	nal justice policy impact state	ement was requested.		
( ) yes ( ) no An equa	alized educational funding in	npact statement was r	equested.	
( ) yes ( ) no An actu	arial analysis was requested	d.		
( ) yes ( no A water	development policy impact	statement was reques	sted.	
( ) yes ( no A tax ed	quity note was requested.			
( ) The Committee recomm	nends that this measure be	sent to the Committee	on Local and Conser	nt Calendars.
For Senate Measures: Hou	se Sponsor			
Joint Sponsors:	,	/	,	
•				
	The second secon			
The measure was reported to	from Committee by the follow AYE	ving vote: NAY	PNV	ABSENT
Hill, Chair				
Hegar, Vice-chair	V			
Laubenberg				
McReynolds				
Mowery				
Puente				
Quintanilla				
Total 7	aye nay	CHAIR	1/4/)	
9	present, not voting	V		

#### **BILL ANALYSIS**

H.J.R. 55 By: Zedler Local Government Ways and Means Committee Report (Unamended)

#### **BACKGROUND AND PURPOSE**

Churches throughout Texas are preparing for future growth by purchasing property for expansion. However, some local taxing entities are taxing this undeveloped land that churches own. HJR 55 proposes a constitutional amendment which would prohibit local entities from taxing non-revenue generating property owned by religious organizations.

#### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

#### **ANALYSIS**

Would amend Section 2(a), Article VIII, Texas Constitution, to provide a tax exemption for non-revenue generating property held by religious organizations for the purpose of expansion.

#### FOR ELECTION

November 4, 2003.

H.J.R. 55 78(R) Page 1 of 1

#### SUMMARY OF COMMITTEE ACTION

**HJR 55** 

March 27, 2003 8:00AM

Considered in public hearing

Considered in public hearing Left pending in committee

April 8, 2003

upon lunch recess

Considered in formal meeting
Reported favorably without amendment(s)

1

#### LEGISLATIVE BUDGET BOARD Austin, Texas

#### FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

#### March 26, 2003

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

FROM: John Keel, Director, Legislative Budget Board

IN RE: HJR55 by Zedler (Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization for purposes of expanding or constructing a religious facility.), As Introduced

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$85,275.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to exempt from property taxation property owned by a church or religious society that owned an actual place of worship, if the property were owned for the purpose of expanding an existing place of worship or constructing a new place of worship and the property yielded no revenue.

The proposed amendment alone would have no fiscal impact on the state or units of local government. The enabling legislation associated with this proposed constitutional amendment is HB 1278.

#### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, SD, WP, BR

#### LIST OF HOUSE AMENDMENTS CONSIDERED TODAY

#### HJR55-Second Reading

AMENDMENT#	<u>AUTHOR</u>	<u>DESCRIPTION</u> <u>ACTI</u>	
1 2	Denny	Amendment	Adopted
	Lewis	Amendment	Adopted



FLOOR AMENDMENT NO.

Amend H.J.R. No. 55, on page 2, line 24, by striking "November 1

4, 2003" and substituting September 13, 2003" 2

11/ INSERT AII)

MAY 10 MA



FLOOR AMENDMENT NO.\_\_\_

BY: Blem O. Leur

Amend H.J.R. No. 55 as follows: 1 (1) On page 2, line 2, between the semicolon and "places", 2 insert the following: ((INSERT B))) 3 strictly religious society and is leased by that church or strictly religious society 5 to a person for use as a school, as defined by Section 11.21, 6 Code, or a successor statute, for educational purposes; 7 (2) Strike page 2, line 26, through page 3, line 2, and 8 substitute the following: 9 ((INSERT C))) authorize the constitutional amendment to proposition: \"The 10 legislature to exempt from ad valorem taxation property owned by a 11 religious organization that is leased for use as a school or that 12 is owned with the intent of expanding or constructing a religious 13 facility.".2 14

MAY 10 2003

Plant January Mouse of Representatives JAC

### HOUSE ENGROSSMENT

F

By: Zedler, et al.

3

4

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

H.J.R. No. 55

#### A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature

2 to exempt from ad valorem taxation property owned by a religious

organization that is leased for use as a school or that is owned

with the intent of expanding or constructing a religious facility.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 2(a), Article VIII, Texas Constitution,

is amended to read as follows:

(a) All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the legislature by general law may provide eligibility limitations for

H.J.R. No. 55

1 the exemption and may impose sanctions related to the exemption in 2 furtherance of the taxation policy of this subsection; any property that is owned by a church or by a strictly religious society and is 3 4 leased by that church or strictly religious society to a person for use as a school, as defined by Section 11.21, Tax Code, or a 5 successor statute, for educational purposes; places of burial not 6 7 held for private or corporate profit; solar or wind-powered energy devices; all buildings used exclusively and owned by persons or 8 9 associations of persons for school purposes and the necessary furniture of all schools and property used exclusively and 10 reasonably necessary in conducting any association engaged in 11 promoting the religious, educational and physical development of 12 boys, girls, young men or young women operating under a State or 13 14 National organization of like character; also the endowment funds of such institutions of learning and religion not used with a view 15 to profit; and when the same are invested in bonds or mortgages, or 16 in land or other property which has been and shall hereafter be 17 bought in by such institutions under foreclosure sales made to 18 19 satisfy or protect such bonds or mortgages, that such exemption of such land and property shall continue only for two years after the 20 purchase of the same at such sale by such institutions and no 21 22 longer, and institutions engaged primarily in public charitable functions, which may conduct auxiliary activities to support those 23 24 charitable functions; and all laws exempting property from taxation other than the property mentioned in this Section shall be null and 25 26 void.

SECTION 2. This proposed constitutional amendment shall be

H.J.R. No. 55

submitted to the voters at an election to be held September 13, 2003. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization that is leased for use as a school or that is

owned with the intent of expanding or constructing a religious

7 facility."

### LEGISLATIVE BUDGET BOARD Austin, Texas

#### FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

#### March 26, 2003

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

FROM: John Keel, Director, Legislative Budget Board

IN RE: HJR55 by Zedler (Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization for purposes of expanding or constructing a religious facility.), As Introduced

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$85,275.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to exempt from property taxation property owned by a church or religious society that owned an actual place of worship, if the property were owned for the purpose of expanding an existing place of worship or constructing a new place of worship and the property yielded no revenue.

The proposed amendment alone would have no fiscal impact on the state or units of local government. The enabling legislation associated with this proposed constitutional amendment is HB 1278.

#### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, SD, WP, BR

By: Zedler, et al. (Senate Sponsor - Janek)

(In the Senate - Received from the House May 12, 2003;

May 13, 2003, read first time and referred to Committee on Finance;

May 24, 2003, reported favorably by the following vote: Yeas 12,

Nays 0; May 24, 2003, sent to printer.)

1-6

1 - 7

1-8 1-9

1-10

1-11

1-12 1-13

1 - 14

1-15

1-16 1-17 1-18 1-19 1-20 1-21 1-22

1-23 1-24

1-25

1-26

1-27 1-28 1-29 1-30

1-31 1-32 1-33 1-34 1-35 1-36 1-37 1-38 1-39 1-40 1-41 1-42

1-43 1-44

1-45 1-46

1-47 1-48 1-49

1-50

1-51 1-52

1-53 1-54 1-55

1-56

1-57 1-58 1-59

1-60

1-61

1-62

1-63 1-64

1-65

HOUSE JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization that is leased for use as a school or that is owned with the intent of expanding or constructing a religious facility.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS: SECTION 1. Section 2(a), Article VIII, Texas Constitution,

is amended to read as follows:

(a) All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the legislature by general law may provide eligibility limitations for the exemption and may impose sanctions related to the exemption in furtherance of the taxation policy of this subsection; any property that is owned by a church or by a strictly religious society and is leased by that church or strictly religious society to a person for use as a school, as defined by Section 11.21, Tax Code, or a successor statute, for educational purposes; places of burial not held for private or corporate profit; solar or wind-powered energy devices; all buildings used exclusively and owned by persons or associations of persons for school purposes and the necessary furniture of all schools and property used exclusively and reasonably necessary in conducting any association engaged in promoting the religious, educational and physical development of hoys, girls, young men or young women operating under a State or National organization of like character; also the endowment funds

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held September 13, 2003. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization that is leased for use as a school or that is owned with the intent of expanding or constructing a religious facility."

of such institutions of learning and religion not used with a view

to profit; and when the same are invested in bonds or mortgages, or

in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages, that such exemption of

such land and property shall continue only for two years after the

purchase of the same at such sale by such institutions and no longer, and institutions engaged primarily in public charitable

functions, which may conduct auxiliary activities to support those charitable functions; and all laws exempting property from taxation

other than the property mentioned in this Section shall be null and

\* \* \* \*

# FAVORABLE SENATE COMMITTEE REPORT ON

(Author/Senate Sponsor)

SR HB HCR

SB

SCR SJR

By\_

Sir:						
We, your Committee on	FINANC	E		, to which was	s referred the att	ached measure
have on 5 · 23 - 03	_ 1	had the	same und	er consideration	and I am instru	cted to report it
have on 5 · 23 ~ 03 (date of hearing) back with the recommendation (s) that	it:					
( do pass and be printed						
() do pass and be ordered not printed						
() and is recommended for placement	on the Loca	l and Ur	contested	l Bills Calendar.		
A fiscal note was requested.	yes					
		_				
A revised fiscal note was requested.		_				
An actuarial analysis was requested.	() yes	() no				
Considered by subcommittee.	() yes	no				
The measure was reported from Commi		following	r vote:			
The measure was reported from Commi	tiee by the	ionownią				
			YEA	NAY	ABSENT	PNV
Senator Bivins, Chair						
Senator Zaffirini, Vice Chair			<u> </u>			
Senator Averitt			<u> </u>			
Senator Barrientos						
Senator Brimer			<u> </u>			
Senator Duncan			<u> </u>			
Senator Janek			V			
Senator Nelson					<b>✓</b>	
Senator Ogden						
Senator Shapiro			V			
Senator Shapleigh			<b>V</b>			
Senator Staples			V			
Senator West			<b>V</b>			
Senator Whitmire			<i>J</i> /			
Senator Williams			V			
TOTAL VOTES			12		3	
	COM	MITTE	E ACTIO	<u>ON</u>		
COMMITTIE CLERK		<del>CH</del> A	AIR	Roi		
Paper clip the original and one copy of this signed form to Retain one copy of this form for Committee files	o the original bil	1				

#### WITNESS LIST

HJR 55
SENATE COMMITTEE REPORT
Finance

May 22, 2003 - 8:00AM

Registering, but not testifying:

AGAINST: Ward, Mike (Texas Heritage Society)

#### **BILL ANALYSIS**

Senate Research Center

H.J.R. 55 By: Zedler (Janek) Finance 5/20/2003 Engrossed

#### **DIGEST AND PURPOSE**

Religious entities throughout Texas are preparing for future growth by purchasing land for expansion, and some local taxing entities are taxing this undeveloped property.

H.J.R. 55 proposes a constitutional amendment which would prohibit local entities from taxing non-revenue generating property owned by religious organizations.

#### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

#### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 2(a), Article VIII, Texas Constitution, to add any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the legislature by general law may provide eligibility limitations for the exemption and may impose sanctions related to the exemption in furtherance of the taxation policy of this subsection; any property that is owned by a church or by a strictly religious society and is leased by that church or strictly religious society to a person for use as a school, as defined by Section 11.21 (Schools), Tax Code, or a successor statute, for educational purposes to the list of properties the legislature is authorized to exempt from taxation by general laws under certain conditions.

SECTION 2. Requires the proposed constitutional amendment to be submitted to the voters at an election to be held September 13, 2003. Requires the ballot to be printed to permit voting for or against the certain proposition.

## LEGISLATIVE BUDGET BOARD Austin, Texas

#### FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

May 13, 2003

TO: Honorable Teel Bivins, Chair, Senate Committee on Finance

FROM: John Keel, Director, Legislative Budget Board

IN RE: HJR55 by Zedler (Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization that is leased for use as a school or that is owned with the intent of expanding or constructing a religious facility.), As Engrossed

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$475,584.

The resolution would propose a constitutional amendment to the Texas Constitution to authorize the Legislature to exempt from property taxation property owned by a church or religious society that owned an actual place of worship, if the property were owned for the purpose of expanding an existing place of worship, constructing a new place of worship or were leased for use as a school as defined by Section 11.21, Tax Code, and the property yielded no revenue.

The constitutional amendment is to be submitted to the voters at an election held September 13, 2003. According to the Secretary of State, presenting one constitutional amendment on a ballot results in higher costs because economies of scales are lost. The estimated cost of \$475,584 would include \$314,062 for postage, \$50,872 for printing, \$110,500 for newspaper advertising, and \$150 for translation costs. According to the Secretary of State, these costs are similar to those experienced in November 2002 when one constitutional amendment was presented to voters.

The proposed amendment alone would have no fiscal impact on the state or units of local government except publication costs.

#### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, SD, WP, BR

#### LEGISLATIVE BUDGET BOARD Austin, Texas

#### FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

#### March 26, 2003

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

FROM: John Keel, Director, Legislative Budget Board

IN RE: HJR55 by Zedler (Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization for purposes of expanding or constructing a religious facility.), As Introduced

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$85,275.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to exempt from property taxation property owned by a church or religious society that owned an actual place of worship, if the property were owned for the purpose of expanding an existing place of worship or constructing a new place of worship and the property yielded no revenue.

The proposed amendment alone would have no fiscal impact on the state or units of local government. The enabling legislation associated with this proposed constitutional amendment is HB 1278

#### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, SD, WP, BR

#### ENROLLED

F

H.J.R. No. 55

#### A JOINT RESOLUTION

- 1 proposing a constitutional amendment to authorize the legislature
- 2 to exempt from ad valorem taxation property owned by a religious
- 3 organization that is leased for use as a school or that is owned
- 4 with the intent of expanding or constructing a religious facility.
- 5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

- 6 SECTION 1. Section 2(a), Article VIII, Texas Constitution, 7 is amended to read as follows:
  - (a) All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the legislature by general law may provide eligibility limitations for

#### H.J.R. No. 55

the exemption and may impose sanctions related to the exemption in 1 2 furtherance of the taxation policy of this subsection; any property that is owned by a church or by a strictly religious society and is 3 leased by that church or strictly religious society to a person for 4 use as a school, as defined by Section 11.21, Tax Code, or a 5 successor statute, for educational purposes; places of burial not 6 held for private or corporate profit; solar or wind-powered energy 7 devices; all buildings used exclusively and owned by persons or 8 associations of persons for school purposes and the necessary 9 furniture of all schools and property used exclusively and 10 reasonably necessary in conducting any association engaged in 11 promoting the religious, educational and physical development of 12 boys, girls, young men or young women operating under a State or 13 National organization of like character; also the endowment funds 14 of such institutions of learning and religion not used with a view 15 to profit; and when the same are invested in bonds or mortgages, or 16 in land or other property which has been and shall hereafter be 17 bought in by such institutions under foreclosure sales made to 18 satisfy or protect such bonds or mortgages, that such exemption of 19 such land and property shall continue only for two years after the 20 purchase of the same at such sale by such institutions and no 21 longer, and institutions engaged primarily in public charitable 22 functions, which may conduct auxiliary activities to support those 23 charitable functions; and all laws exempting property from taxation 24 other than the property mentioned in this Section shall be null and 25 26 void.

SECTION 2. This proposed constitutional amendment shall be

H.J.R. No. 55

submitted to the voters at an election to be held September 13, 2003. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization that is leased for use as a school or that is owned with the intent of expanding or constructing a religious facility."

Preside	ent of the Senate	Speaker of the House
I cer	ctify that H.J.R. No.	55 was passed by the House on May
10, 2003, b	y the following vote:	Yeas 124, Nays 5, 5 present, not
voting.		
		Chief Clerk of the House
I cer	tify that H.J.R. No.	55 was passed by the Senate on May
28, 2003, b	y the following vote:	Yeas 31, Nays 0.
		Secretary of the Senate
RECEIVED:		-
	Date	
	Secretary of State	

President	of the Senate	Speaker of the House
		$\frac{55}{(1)}$ was passed by the House on
	May 10.	sent, notvalua
Yeas $\frac{124}{(3)}$ , N	lays $5,5pm$	sent, notvalna
		Chief Clerk of the House
I certi		55 was passed by the Senate on
	(5) Way 28,	2003, by the following vote:
Yeas $\frac{3}{6}$ , N	ays <u>Ö</u>	
(6)		(7)
•		
		Secretary of the Senate
RECEIVED:		
RECEIVED:		
	Date	
	Secretary of State	

\*\*\*\* Preparation: CT23;

COAUTHOR AUTHORIZA	TION		Bill or l	Resolution Number: HJ	KD)
(please request your coauthin lieu of the front or the ha	ors to sign this  ock of the origi	form  anal bill)	100	TOLER 2/24	dross
signature of <b>primary</b> autho	i dan	printed name of prima		Date	72003
PERMISSION TO SIGN	1JP 55	HAS BEEN GIVE	N TO (check	c only one of the following):	<del></del>
	(bill or resolu		·		
ALL REPRESENT		TATIVE(S):			
THE FOLLOWING	J KEPKESEN	IATIVE(3).			•
				N	
I authorize the Chief Clerk	to include my	name as a coauthor of the legis	slation indica	ated above:	
A2115 Allen	Date	A2450 Cook, Byron	Date	A2795 Farabee	Date
A2125 Alonzo	Date	A2565 Cook, Robert "Robby"	Date	A2810 Farrar	Date
A2160 Bailey	Date	A2595 Corte	Date	A2840 Flore's	Date
AZIOU Bancy	Dute			on Han	3-26-03
A2170 Baxter	Date	A2605 Crabb	Date	A2850 Flypn	Date
K2205 Berman	Date Date	A2610 Craddick	Date	A2920 Gallego	Date
114	5/2/03			Win	5-8-03
A2230 Bollac	Date	A2640 Crownover	Date	A2925 Garza	Date
A2250 Bonnen	Date	A2620 Davis, John	Date	A2960 Gattis	Date
A2280 Branch	Date	A2625 Davis, Yyonne	Date	A2945 Geren	Date
A2265 Brown, Betty	3-24-03 Date	A2605 Dawson	<u>3 - 28/2</u> Date	A2935 Giddings	Date
				634 GOODWAN	3-26-03
A2270 Brown, Fred	Date	A2680 Delisi	Date	A2985 Goodman	Date
A2255 Burnam	Date	A3385 Denny	Date	A2990 Goolsby	Date
A2295 Callegari	Date	A2690 Deshotel	Date	A3010 Griggs	Date
How Conful!	5.8-03		5-9-3 Date	A3020 Grusendorf	Date
A2290 Campbell	Date 7/8/17	A2/705 Diver	Date	A3020 Grusendori	Dute
A2350 Canales	Date	A2665 Dukes	Date	A3045 Guillen	Date
A2300 Capelo	Date	A2660 Dunnam	Date	A3030 Gutierrez	Date
A2490 Casteel	Date	A2650 Dutton	Date	A3035 Haggerty	Date
A2495 Castro	Date	A2770 Edwards	Date	A3050 Hamilton	Date
				1000	
A2585 Chavez	Date	A2775 Eiland	Date Date	A2695 Hamfe	Date 7-21 135
A2480 Chisum	Date	A2780 Eissler	Sphor Date	X3160 Hardcastle	3-28 03 Date
				Zulc Japhn	5-8:03
A2525 Chfistifn	5/08/03	A2785 Elkins	Date	A31'65 Harper-Brown	Date
A2/435 Coleman	Date	A2790 Ellis	Date	A3170 Hartnett	Date

A3180 Heflin	Date	A3715 Madden	Date	A4220 Riddle	Date
A3190 Hegar	Date	A3750 Marchant	Date	A4250 Ritter	Date
		` /		•	
A3250 Hilderbran	Date	A2835 Martinez Fischer	Date	A4270 Rodriguez	Date
A3275 Hill	Date	A3665 McCall	Date	A4350 Rose	Date
		Il Collindo			
A3305 Hochberg	Date	A365 McClendon	Date	A4420 Seaman	Date
A3290 Hodge	Date	A3845 McReynolds	Date	A4525 Smith, Todd	Date
A3325 Homer	Date	A3830 Menendez	Date	A4540 Smith, Wayne	Date
A3320 Hope	Date	A3815 Mercer	Date	A4530 Smithee	Date
A3330 Hopson	Date	A3840 Merritt	Date	A4550 Solis	Date
)/ /	2		5-9-0		25410
A3813 Howard	_ <u>3 x 20</u>	A3835 Miller		A4505 Solomons	Doto
Asset Howard	Date	A3833 Miller	Date	A4505 Solomons	Date
1 sugar profes	3/25/03	I			
A3340 <b>[</b> Hughes <b>[</b>	Date	A3855 Moreno, Joe	Date	A4560 Stick	Date
			<	Tueston	3/26/03
A3355 Hunter	Date	A3860 Moreno, Paul	Date	A4570 Swinford	Date
A3360 Hupp	Date	A3870 Morrison	Date	A4585 Parlop	
iooo irapp	Dute	115070 Monison	Bute		c/s/2
A 2075 Tares		A 2007 A 7			3/0/03
A3375 Isett	Date	A3865 Mowery	Date ,	A4696 Waylor	Date
A3405 Jones, Delwin	Date	A3885 Naishtat	Date	A4605 Telford	Date
A3420 Jones, Elizabeth	Date	A3895 Nixon	Date	A4630 Thompson	Date
A3400 Jones, Jesse	Date	A3900 Noriega	Date	A4650 Truitt	Date
10 100 101101, 10000	Date	113700 Itonogu	-		
		A 2000 Oliveries			Data
A3475 Keel	Date	A3880 Oliveira	Date	A4685 Turner	Date
A3410 Keffer, Bill	Date	A3886 Olivo	Date	A4699 Uresti	Date Date
A3480 Kerier Win	Date	Allo Barrer	3/26/03	A4700 Van Arsdale	
AS480 Kerlet///III		A4100 Paxton	Date		Date
1 me	3/2/0	Jely.	<u> 3-9-03</u>		
A3470 King	Date	A4140 Pena	3/7/ Date	A4800 Villarreal	Date
		711/1/1/	_) <i>[0</i> 0/0]	HULD	<u> 28-03</u>
A3495 Kolkhorst	Date	A4160 Phillips	Date	A4995 West	Date
A3485 Krusee	Date	A4180 Pickett	Date	A5000 Wilson	Date
A3450 Kuempel	Date	A4185 Pitts	Date	A5020 Wise	Date
			/	Mala all Valum	A 3-19-0
B510 Laney	Date Date	A4200 PureTyte	Date/	A5015 Wohlgemuth	Date
yllexilly	JK610>	Aliza Orienzili	_ <i>~![4]0</i> }	A 4000 Wel	Dete
A3540 Laubenberg	Date Date	A4230 Quintanilla	/ Date	A4980 Wolens	Date
17 Kem O. Le	wu 5-9-	· <u>03</u>			
33605 Lewis.	Date	A4240 Rangel	Date	A4985 Wong	Date
<b>A</b> 3620 Luna	Date	A4215 Raymond	Date	A5005 Woolley	Date
					, ,
A3700 Mabry	Date	A4236 Reyna	Date	A5150 Zedler	Date

•	***	·	<u>~</u> '	•	•
H.J.R.	No.	C	$\supset$		

By Ulifla Wede

proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization for purposes of expanding or constructing a religious facility.

	· · · · · · · · · · · · · · · · · · ·
FEB 2 5 2003	Filed with the Chief Clerk
MAR 0 3 2003	Read first time and referred to Committee on
APR 0 8 2003	Reported favorably (
APR 1 0 2003	Sent to Committee on Calendars
MAY 1 0 2003	Read second time (compared to third reading) by a record vote of
	Read third time (amended) and finally adopted (failed of adoption) by a
MAY 1 2 2003	record vote of yeas, nays, present, not voting
MAY 1 2 2003	Sent to Senate  CHIEF CLERK OF THE HOUSE
OTHER HOUSE ACTIO	
MAY 1 2 2003	Received from the House
MAY 1 3 2003	Read and referred to Committee on
MAY 2 4 2003	Reported favorably
	Reported adversely, with favorable Committee Substitute; Committee Substitute read first time
	Ordered not printed
Ÿ	Laid before the Senate
MAY 2 8 2003	Senate and Constitutional Rules to permit consideration suspended by (unanimous consent)  — yeas,
MAY 2 8 2003	Read second time,, and passed to third reading by (unanimens consent)  (a viva voce vote)
MAY 2 8 2003	Senate and Constitutional 3 Day Rules suspended by a vote of 31 yeas, 0 nays
WAY 28 2003	Read third time,, and passed by 31 yeas, 0 nays
May 28,2003	Returned to the House
() OTHER SENATE ACT	SECRETARI GELARE SENATE

MAY 28 2003				
	Returned from the Senate (acceptationed)			
	(with amondary 10)			
	House concurred in Senate amendments by a (no.	n-record vote)		
	(record vote of yeas, n	ays,	present, not voting	)
	House refused to concur in Senate amendments a	nd requested th	ne appointment of a co	onference committee
	by a (non-record vote) (record vote of	_ yeas,	nays,	_ present, not voting
	House conferees appointed:	, , , , , , ,	Chair;	
	•			
•.	Senate granted House request. Senate conferees			
				, Chan
4 ° ,		,	,,	
	Conference committee report adopted (rejected) b	y the House by	y a record vote of	
	yeas, nays,	_ present, not	voting	
	Conference committee report adopted (rejected) b	y the Senate b	v a record vote of	
	yeas,nays	•	,	

03 APR -9 PM 3: 58
HOUSE OF REPRESENTATIVES